

701—211.46(423) Aircraft rental.

211.46(1) *In general.* Persons engaged in the business of renting aircraft for 60 days or less are selling a service subject to sales tax.

211.46(2) *Definition.* For purposes of this rule:

“*Aircraft*” means the same as defined in Iowa Code section 328.1. “Aircraft” also includes any drone aircraft or any aircraft transporting only the pilot.

This rule is intended to implement Iowa Code section 423.2(6) “*bf.*”
[ARC 6704C, IAB 11/30/22, effective 1/4/23]